

By Legislators Dondorfer, Smith, Baynes, Maffucci and Milne

Intro No. 126

LOCAL LAW NO. 8 OF 2023

**ENACTING A LOCAL LAW ENTITLED “EXPANDED VOLUNTEER FIREFIGHTER AND EMS TAX EXEMPTION”**

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

**Section 1. Conformance with Real Property Tax Law § 466-a.** Section 357-55 of the Monroe County Code is hereby amended as follows:

**§ 357-55. Legislative Intent.** The Real Property Tax Law has been amended by the addition of a new § 466-~~ka~~, which permits Monroe County to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse. Said partial exemption is 10% of the assessed value of such property for all County, part County, and special district purposes.

**Section 2. Unremarried Spouses.** Article XV of Chapter 357 of the Monroe County Code, entitled “Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers,” is hereby amended to add Sections 357-62 and 357-63:

**§ 357-62. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.** An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article if such member is killed in the line of duty provided, however, that:

- A. Such un-remarried spouse is certified by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

**§ 357-63. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers.** An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article provided, however, that:

- A. Such un-remarried spouse is certified by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
- B. Such deceased volunteer had been an enrolled member for at least twenty years; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.


**Section 3. Severability.** If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 4. Effective Date.** This local law shall take effect upon filing with the Secretary of State pursuant to Section 27 of the New York Municipal Home Rule Law and the Monroe County Charter.

Matter of Urgency  
File No. 23-0101.LL

ADOPTION: Date: May 9, 2023                      Vote: 28-1  
*(Legislator McCabe Voted in the Negative.)*

ACTION BY THE COUNTY EXECUTIVE

APPROVED: \_\_\_\_\_ VETOED: \_\_\_\_\_  
SIGNATURE:  DATE: 6/7/2023  
EFFECTIVE DATE OF LOCAL LAW: 6/7/2023

Added language is underlined.  
Deleted language is ~~stricken~~.